

2014 Annual Report

Michigan State Tax Commission



Adopted by the State Tax Commission
February 10, 2015

About the State Tax Commission

The State Tax Commission was created by Act 360 of 1927 and is charged with providing general supervision of the administration of the property tax laws of the State of Michigan. Appendix 1 provides a list of the Public Acts for which the Commission administers property tax related functions. The Commission is comprised of three members appointed by the Governor with the advice and consent of the Senate. Biographical information about the Commission members is included in Appendix 2. Submission of this annual report is mandated by MCL 211.151.

Executive Order 2009-51, effective December 28, 2009 eliminated the “old” State Tax Commission and the State Assessors Board and combined both into a new single entity called the “new” State Tax Commission (the Commission). This provides for more efficient administration of property tax programs and a single point of entry for taxpayers, local units and assessors to direct questions or concerns related to assessment administration.

Primary Responsibilities

Pursuant to MCL 209.104, the primary duty of the State Tax Commission is to have general supervision of the administration of the property tax laws of the State, and to render assistance and give such advice and counsel to the assessing officers of the State as the Commission deems necessary and essential to the proper administration of the laws governing assessments and the levying of taxes in this State. Executive Order 2009-51, also gave the Commission the responsibility for certification and education of assessors. Following is a summary of the key components of the work of the Commission.

➤ State Equalized Valuations

The Commission reviews and approves the state equalized valuation for each of six separately equalized classifications of property for each of the 83 counties on an annual basis. The state equalized valuation is used in calculating the taxable valuations, which are the legal tax base for the levy of all authorized property taxes. The recommended state equalized valuations are prepared by staff after assembling, reviewing and analyzing statistical projections, summaries, property descriptions, and other data received from each county equalization department. Each county must prepare and submit an annual equalization study for this purpose.

➤ **Assessment of State Assessed Properties**

As required by MCL 207.1 – 207.21, the Commission annually adopts assessed and taxable valuations and prepares the tax roll for railroad, telephone, telegraph, and railroad car line companies. Because the assets and properties of these entities may be located throughout the State and in order to provide one tax bill for each company, assessment is made at the state rather than the local level.

➤ **Omitted and Incorrectly Reported Property**

In accordance with MCL 211.154, the Commission, receives, reviews and processes notifications of omitted and incorrectly reported real or personal property for the purpose of placing these properties on the assessment rolls. Notifications of omitted or incorrectly reported real or personal property may be received from the local assessing officers or from individual taxpayers.

➤ **Valuation of DNR-Owned Lands**

P.A. 603 of 2012 provided that beginning in 2013, the property values for DNR PILT property shall be the greater of the following: the prior value established which shall not increase by more than the CPI as defined in the Constitution or 5% whichever is less; or the taxable value calculated under MCL 211.27a. P.A. 603 of 2012 also allows PILT to apply to special assessments and to base PILT on current millage rates. The valuations certified by the Commission include recreational lands, timber-lands, state forest lands and similar lands purchased after 1933. The Commission does not place a valuation on “swamp tax” lands as a specific tax is paid on these lands.

➤ **Education and Certification of Assessing Officers**

Executive Order 2009-51 transferred responsibility for certification and education of assessors to the State Tax Commission. During 2014, the State Tax Commission continued offering programs for the Michigan Certified Assessing Technician (MCAT), Michigan Certified Assessing Officer (MCAO), Michigan Advanced Assessing Officer (MAAO) and Michigan Master Assessing Officer (MMAO) certifications.

➤ **Administrative Duties**

A variety of duties are involved in the administration of property tax related functions of the Public Acts within the jurisdiction of the Commission (Appendix 1), including:

- ❖ Prepare, approve, process and issue various forms, applications, certificates, technical guidance bulletins, memoranda, instructional training materials and manuals for dissemination to property owners, attorneys, county equalization directors, assessors and other tax officials. Provide and assist in organizing formal training schools for these individuals. Approve certification for qualified personal property examiners of local governmental units and county equalization departments.

- ❖ The State Tax Commission in 2010 created Advisory Committees to assist in the review and recommendation on critical assessment administration issues. These Committees including Assessor Discipline, Education, and Certification continued to meet during 2014.
- ❖ Review complaints received from local assessors or individual taxpayers regarding assessment practices in local assessing units. The Commission's adopted complaint process and procedure was designed to ensure equity, fairness and due process for both the complainant and the accused.
- ❖ Oversee and maintain direct involvement in any additional property tax matters as provided by statute.

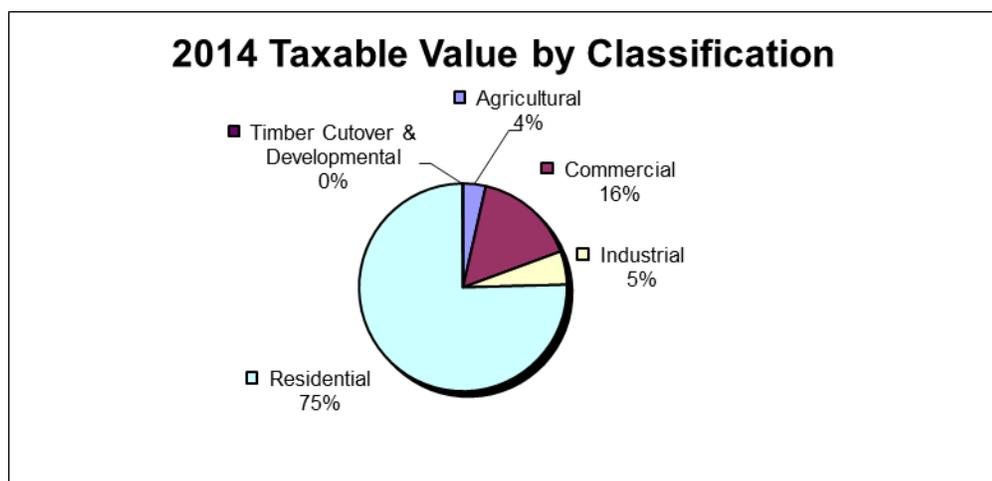
2014 Accomplishments

As required by MCL 211.149, the State Tax Commission met in formal session 8 times during calendar year 2014. The Commission follows the requirements of the Open Meetings Act. The agenda and minutes for each meeting are on the Commission Web page at www.michigan.gov/statetaxcommission.

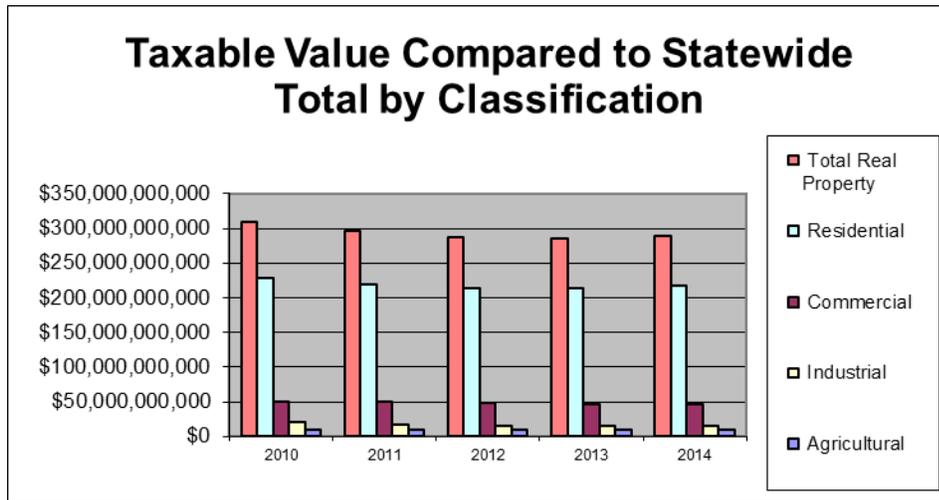
✓ State Equalized Valuations

The State Tax Commission finalized and approved the 2014 state equalized valuations for each property classification by county (Appendix 3) on May 27, 2014, as required by MCL 209.4. The total statewide summary is provided in the table below.

2014 State Equalized Valuation and Taxable Valuation State-Wide Classification Summary		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$20,065,665,671	\$10,159,057,061
Commercial	\$50,367,573,850	\$45,696,993,833
Industrial	\$15,921,715,951	\$15,005,328,915
Residential	\$242,389,931,020	\$217,228,996,914
Timber - Cutover	\$251,968,165	\$114,698,317
Developmental	\$176,633,422	\$105,096,038
Total Real Property	\$329,173,488,079	\$288,310,171,078
Total Personal Property	\$31,419,449,925	\$31,191,632,545
Total Real & Personal Property	\$360,592,938,004	\$319,501,803,623

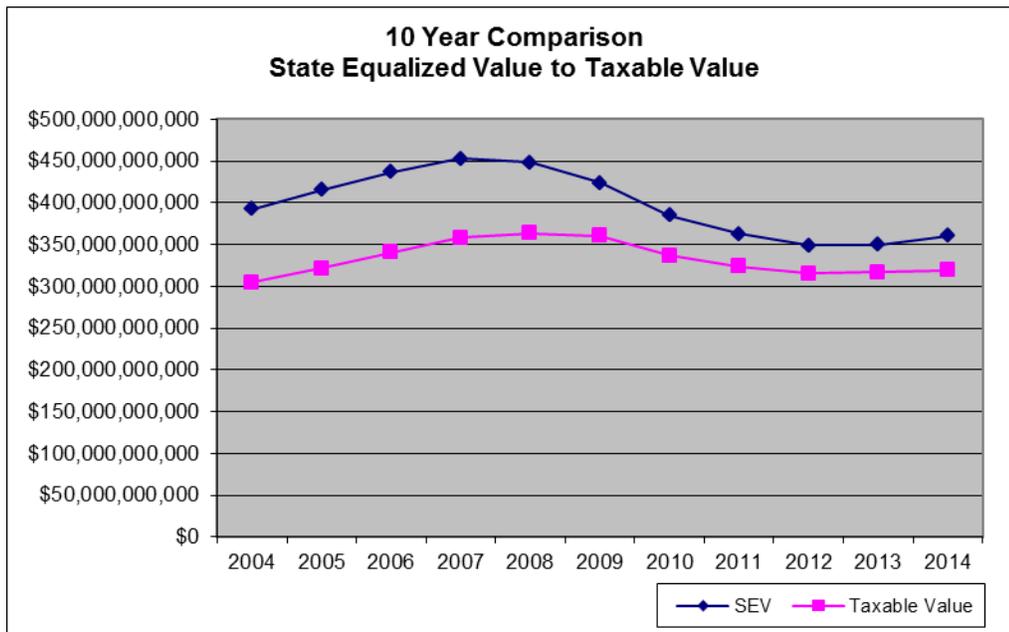


This report includes a five-year history of state equalized valuations and taxable valuations for each property classification in Appendix 4. The bar graph below illustrates the comparison of taxable valuation of each classification to the statewide total taxable valuation over a five-year period.



Note: Total Taxable Valuations for the Timber-Cutover and Developmental classifications are negligible as a percentage of the total of all classifications and do not appear on the graph.

Prior to 1994, property was assessed and taxed at 50 percent of true cash value. Beginning in 1994, Proposal A established the concept of taxable valuation to provide for the levy of property taxes on a value which cannot increase from year to year by more than 5 percent, or the rate of inflation, whichever is less, until a transfer of ownership occurs.



The following table provides the total state wide annual tax levy based on taxable valuation for the last five years.

Year	Taxable Valuation	Total Tax Levied
2010	\$336,744,266,499	\$13,373,802,844
2011	\$323,605,289,078	\$12,945,615,255
2012	\$315,782,771,299	\$12,756,792,023
2013	\$316,736,945,593	\$12,817,640,021
2014	\$319,501,803,623	Available Mid 2015

✓ **Assessment of State Assessed Properties**

As required by MCL 207.1 - 207.21, the Commission adopts the assessed and taxable valuation of railroads, telephone companies and railroad car loaning companies. Appendix 5 provides a 5-year history.

✓ **Omitted and Incorrectly Reported Property**

The Commission acted on 1,240 petitions regarding omitted or incorrectly reported real and personal property in 2014. Petitions are received from local assessors or individual taxpayers. The following table indicates the total number of petitions acted upon by the Commission in each of the last five years.

Petition Type	2010	2011	2012	2013	2014
Non-Concurrence	1561	1590	1022	1154	592
Concurrence	1088	1224	895	760	648
Total	2649	2814	1917	1914	1240

Note: Non-Concurrence = property owner/taxpayer did not agree with the local assessor
 Concurrence = property owner/taxpayer agreed with local assessor

✓ **Certification and Education of Assessors**

During 2010, the State Tax Commission became responsible for the certification and education of assessors. At that time the Commission revised all educational programs and authorized staff to offer these new programs as pilot programs for a three year period. In September 2013, the Commission made final program changes based upon the review of the programs and the recommendations of staff and authorized the continuation of the new educational programs. The Commission thanks their Advisory Committee members for their hard work.

The following is a summary of each of the Committee's work and new program development during 2014:

- **Certification:** Certification Committee Members Blaine McLeod, Ted Droste, Evelyn Markowski, Chuck Zemla and Debby Ring met electronically during most weeks in 2014. This Committee reviewed requests for approval of elective continuing education classes as well as requests for certification level waivers. During 2014, they also worked on review of certification level requirements and how to adjust those requirements for the effect of wind turbines on those certification level requirements.
- **Education:** Education Committee Members Lisa Hobart, Lynne Houston, Dwayne McLachlan, Bill Schmidt and Steve Mellen continued the work on development and implementation of educational programming including discussion of continuing education classes.
- **Discipline Advisory:** The Discipline Advisory Committee met twice during 2014. They reviewed a number of complaints and made recommendations to the Commission. The State Tax Commission adopted a new complaint process during 2014 to afford complainants additional opportunity to submit appropriate documentation regarding complaints.

✓ **Administrative Duties**

1. The Commission issued 20 Bulletins in 2014, several of which are annual updates of prior bulletins to correspond to the current year. Appendix 6 provides a complete list of the 2014 Commission Bulletins.
2. Occasionally, the Commission must assume jurisdiction of the assessment roll of a local unit as provided by MCL 211.10(f). In 2014, the Commission assumed jurisdiction of the roll for one local unit because the units did not have a properly certified assessor and two local units for significant problems with the assessment roll.
3. As provided by MCL 211.34c, in 2014 the Commission received 69 petitions of appeal of property classifications from property owners or local assessors. The significant number of petitions filed in 2010 is related to the enactment of the Michigan Business Tax which provided a larger reduction in personal property tax for those parcels classified as industrial personal.

Year	Number of Classification Appeals Received
2010	1020
2011	379
2012	98
2013	149
2014	69

4. In February 2010, the Commission approved changes to the Personal Property Examiner Program (PPE). These changes included transition to a three year certification cycle and implementing new annual continuing education requirements. The State Tax Commission had 976 active personal property examiners as of December 31, 2014.

5. As provided by various Public Acts, the Commission received and reviewed applications in 2014 for each of the statutory exemption programs. Staff reviews the applications and make recommendations to the Commission to approve or deny the applications.

5 Year Summary of Exemption Certificates Granted					
Type of Certificate	2010	2011	2012	2013	2014
Industrial Facility Exemptions	396	612	425	500	547
Air Pollution Control Exemptions	55	21	33	47	31
Water Pollution Control Exemptions	119	121	63	269	100
Obsolete Property Rehabilitation	32	26	23	25	21
Personal Property Exemptions	51	74	38	44	35
Neighborhood Enterprise New & Rehab	176	70	38	76	73
Commercial Rehabilitation	4	21	11	17	6
Total	833	945	631	978	813

STATE TAX COMMISSION
2014 ANNUAL REPORT

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APPENDIX 1

Public Acts under State Tax Commission Jurisdiction

The State Tax Commission administers Public Act 206 of 1893, the General Property Tax Act, as amended, and also administers related functions as follows:

1. Air Pollution Control Exemptions - Act 451, P.A. 1994, Part 59 as amended.
2. Water Pollution Control Exemptions - Act 451, P.A. 1994, Part 37 as amended.
3. Industrial Facility Exemptions - Act 198, P.A. 1974, as amended.
4. Commercial Facility Exemptions - Act 255, P.A. 1978, as amended.
5. Solar, Wind and Water Exemptions - Act 135, P.A. 1976.
6. Multiple Housing Exemptions - Act 438, P.A. 1976, as amended.
7. Farmland and Open Space Exemptions - Act 116, P.A. 1974, as amended.
8. Utility Assessments and Average Tax Rate - Act 282, P.A. 1905.
9. Appraisal of Department of Natural Resources Properties - Act 91, P.A. 1925.
10. Mining Assessments - Act 66, P.A. 1963.
11. Personal Property Examiner Certification - Act 40, P.A. 1969.
12. State Revenue Sharing Program - Act 140, P.A. 1971, as amended.
13. Single Business Tax - Inventory Reimbursement - Act 228, P.A. 1975, as amended.
14. Railroad Abandoned Right of Way and Adjacent Land Sales – Act 85, P.A. 1984.
15. Neighborhood Enterprise Zones Act - Act 147, P.A. 1992.
16. Renaissance Zones – Act 376, P.A. 1996.
17. Downtown Development Authority - Act 197, P.A. 1975.
18. Tax Increment Finance Authority - Act 450, P.A. 1980.
19. Local Development Finance Authority - Act 281, P.A. 1986.
20. Technology Park Districts - Act 385, P.A. 1984.
21. Review of Appraisals of Tax-Reverted State Lands - Act 60, P.A. 1995.
22. Obsolete Property Rehabilitation Act - Act 146, P.A. 2000.
23. New Personal Property Exemptions – Act 328, P.A. 1998, as amended.
24. Commercial Rehabilitation Exemptions – Act 210, P.A. 2005, as amended.

APPENDIX 2

Members of the State Tax Commission

Douglas B. Roberts

Douglas B. Roberts has served as a member of the State Tax Commission since January 1, 2003 and as Chairman of the Commission since January 2011. Dr. Roberts has served as Director of the Office of State Employer, as both Deputy Director and Acting Director of the Department of Management and Budget, as Deputy Superintendent of Public Instruction, Director of the Senate Fiscal Agency, and as State Treasurer. Dr. Roberts received both his doctorate and master's degrees from Michigan State University.

W. Howard Morris

W. Howard Morris was appointed to the State Tax Commission in April 2014. Mr. Morris has 30 years of professional accounting and financial experience and is the president and CIO of the Prairie & Tireman Group in Detroit. He is a former vice president and senior portfolio manager for Comerica Bank, former emergency financial manager of the Inkster Public School District, former CFO of the Detroit Public School District, and former president of WILMOCO Capital Management. Morris is a CPA, a chartered financial analyst, a personal financial specialist, and a chartered global management accountant. He received a bachelor's of business administration from Northwood University and an MBA from the Wharton School of the University of Pennsylvania.

Barry Simon

Barry Simon was appointed to the State Tax Commission on December 27, 2009. Mr. Simon is a Michigan Master Assessing Officer (4) and Personal Property Specialist designated with the International Association of Assessing Officers (IAAO). He has a Bachelor Degree in Accounting and is certified as a Personal Property Examiner. He worked for 35 years with the City of Southfield as Chief of Personal Property and Assessor. Prior to employment with the City of Southfield, he worked for the Wayne County Bureau of Taxation for 3 years and for a major CPA firm for 2 years.

2014 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Alcona	\$41,132,600	\$29,078,600	\$11,408,600	\$688,415,200	\$0	\$0	\$770,035,000	\$39,122,500	\$809,157,500
Alger	\$7,471,100	\$35,416,950	\$9,723,900	\$388,547,259	\$0	\$0	\$441,159,209	\$22,907,600	\$464,066,809
Allegan	\$669,559,930	\$410,199,466	\$208,659,144	\$3,524,031,949	\$0	\$8,493,700	\$4,820,944,189	\$481,610,756	\$5,302,554,945
Alpena	\$90,308,300	\$106,000,900	\$33,092,100	\$684,352,000	\$441,900	\$0	\$914,195,200	\$82,271,290	\$996,466,490
Antrim	\$75,624,876	\$82,660,935	\$6,714,600	\$1,821,800,028	\$0	\$0	\$1,986,800,439	\$79,069,200	\$2,065,869,639
Arenac	\$87,343,946	\$47,674,900	\$8,887,400	\$469,708,460	\$0	\$0	\$613,614,706	\$50,951,700	\$664,566,406
Baraga	\$10,128,140	\$16,868,651	\$23,727,293	\$238,726,679	\$29,007,922	\$0	\$318,458,685	\$22,633,164	\$341,091,849
Barry	\$306,848,600	\$135,086,250	\$49,289,800	\$1,841,425,491	\$0	\$0	\$2,332,650,141	\$114,731,872	\$2,447,382,013
Bay	\$397,969,790	\$378,987,711	\$257,589,008	\$1,878,798,636	\$0	\$1,189,100	\$2,914,534,245	\$277,458,527	\$3,191,992,772
Benzie	\$24,629,600	\$84,465,800	\$4,705,300	\$1,352,834,825	\$1,509,600	\$0	\$1,468,145,125	\$40,919,700	\$1,509,064,825
Berrien	\$566,016,546	\$793,758,698	\$988,345,206	\$5,991,412,999	\$0	\$0	\$8,339,533,449	\$583,384,081	\$8,922,917,530
Branch	\$468,580,718	\$132,297,410	\$34,139,189	\$908,035,501	\$0	\$298,400	\$1,543,351,218	\$127,209,890	\$1,670,561,108
Calhoun	\$475,115,587	\$548,558,334	\$191,493,371	\$2,276,801,368	\$0	\$2,117,750	\$3,494,086,410	\$598,067,056	\$4,092,153,466
Cass	\$471,002,144	\$84,195,387	\$32,454,968	\$1,790,405,658	\$0	\$7,943,100	\$2,386,001,257	\$142,520,715	\$2,528,521,972
Charlevoix	\$52,522,400	\$152,091,000	\$42,543,000	\$1,982,918,706	\$0	\$0	\$2,230,075,106	\$103,363,535	\$2,333,438,641
Cheboygan	\$34,397,900	\$150,787,510	\$5,787,800	\$1,364,460,705	\$101,700	\$3,364,100	\$1,558,899,715	\$58,607,850	\$1,617,507,565
Chippewa	\$54,079,500	\$162,176,800	\$22,462,600	\$1,024,233,920	\$0	\$0	\$1,262,952,820	\$67,153,800	\$1,330,106,620
Clare	\$78,285,000	\$77,097,699	\$12,769,079	\$896,433,475	\$0	\$0	\$1,064,585,253	\$116,925,279	\$1,181,510,532
Clinton	\$640,418,218	\$330,440,455	\$44,455,728	\$1,832,390,417	\$0	\$24,691,550	\$2,872,396,368	\$143,655,157	\$3,016,051,525
Crawford	\$83,600	\$43,971,200	\$24,265,800	\$490,831,250	\$1,160,400	\$0	\$560,312,250	\$65,732,710	\$626,044,960
Delta	\$45,135,676	\$161,028,282	\$33,632,791	\$965,845,731	\$0	\$127,313	\$1,205,769,793	\$197,907,244	\$1,403,677,037
Dickinson	\$21,729,300	\$152,989,559	\$90,523,200	\$629,193,291	\$26,529,950	\$0	\$920,965,300	\$191,231,187	\$1,112,196,487
Eaton	\$461,131,234	\$593,122,783	\$138,037,777	\$2,249,852,515	\$0	\$10,797,500	\$3,452,941,809	\$260,427,844	\$3,713,369,653
Emmet	\$39,753,900	\$333,927,919	\$14,587,500	\$2,670,810,941	\$0	\$0	\$3,059,080,260	\$94,596,400	\$3,153,676,660
Genesee	\$175,872,300	\$1,845,090,540	\$266,219,100	\$6,322,670,641	\$0	\$0	\$8,609,852,581	\$630,540,300	\$9,240,392,881
Gladwin	\$85,419,600	\$48,735,038	\$10,857,200	\$863,870,762	\$0	\$0	\$1,008,882,600	\$39,898,308	\$1,048,780,908
Gogebic	\$1,068,864	\$61,885,385	\$10,434,619	\$516,174,526	\$27,041,165	\$0	\$616,604,559	\$54,689,457	\$671,294,016
Grand Traverse	\$134,643,106	\$916,901,900	\$78,294,300	\$3,926,367,866	\$0	\$0	\$5,056,207,172	\$268,290,120	\$5,324,497,292
Gratiot	\$696,623,324	\$106,082,731	\$31,203,500	\$539,634,957	\$0	\$0	\$1,373,544,512	\$372,905,500	\$1,746,450,012
Hillsdale	\$481,752,684	\$87,649,698	\$32,422,040	\$888,429,411	\$0	\$1,581,840	\$1,491,835,673	\$112,735,423	\$1,604,571,096
Houghton	\$16,402,840	\$145,276,453	\$10,943,130	\$840,045,791	\$23,898,480	\$2,783,879	\$1,039,350,573	\$62,713,795	\$1,102,064,368
Huron	\$1,313,119,220	\$116,149,700	\$36,012,800	\$972,520,014	\$0	\$0	\$2,437,801,734	\$559,373,600	\$2,997,175,334
Ingham	\$346,153,947	\$1,747,222,107	\$185,055,630	\$4,690,443,462	\$0	\$3,849,250	\$6,972,724,396	\$528,218,686	\$7,500,943,082
Ionia	\$560,522,500	\$146,039,250	\$35,400,200	\$1,040,851,038	\$0	\$980,500	\$1,783,793,488	\$120,794,000	\$1,904,587,488

2014 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Iosco	\$52,231,900	\$108,290,200	\$24,253,600	\$942,767,200	\$0	\$5,515,600	\$1,133,058,500	\$83,089,700	\$1,216,148,200
Iron	\$18,665,227	\$38,364,420	\$33,815,197	\$476,585,127	\$44,513,549	\$0	\$611,943,520	\$50,307,144	\$662,250,664
Isabella	\$356,903,084	\$414,610,272	\$32,037,300	\$1,107,839,170	\$0	\$0	\$1,911,389,826	\$120,690,993	\$2,032,080,819
Jackson	\$385,234,299	\$623,468,983	\$160,959,355	\$3,163,184,532	\$0	\$5,608,450	\$4,338,455,619	\$505,197,999	\$4,843,653,618
Kalamazoo	\$260,740,862	\$1,536,258,273	\$376,652,416	\$5,583,276,707	\$0	\$0	\$7,756,928,258	\$874,725,038	\$8,631,653,296
Kalkaska	\$19,760,500	\$48,687,900	\$8,188,500	\$625,138,112	\$0	\$0	\$701,775,012	\$161,391,366	\$863,166,378
Kent	\$327,526,500	\$4,255,861,650	\$1,082,395,400	\$13,999,731,225	\$0	\$0	\$19,665,514,775	\$1,945,821,829	\$21,611,336,604
Keweenaw	\$31,418	\$10,348,173	\$0	\$194,556,954	\$1,370,002	\$0	\$206,306,547	\$4,929,504	\$211,236,051
Lake	\$27,616,500	\$58,059,900	\$1,581,800	\$542,425,950	\$5,660,900	\$0	\$635,345,050	\$37,430,500	\$672,775,550
Lapeer	\$380,850,934	\$231,788,886	\$56,956,728	\$2,162,320,660	\$0	\$2,414,700	\$2,834,331,908	\$194,317,290	\$3,028,649,198
Leelanau	\$173,117,810	\$172,282,390	\$8,731,640	\$2,843,034,453	\$0	\$0	\$3,197,166,293	\$46,674,499	\$3,243,840,792
Lenawee	\$780,685,400	\$385,060,100	\$93,530,600	\$2,202,041,727	\$0	\$2,533,700	\$3,463,851,527	\$260,673,900	\$3,724,525,427
Livingston	\$204,715,929	\$900,761,611	\$214,402,537	\$6,690,588,807	\$0	\$489,900	\$8,010,958,784	\$542,197,305	\$8,553,156,089
Luce	\$4,483,700	\$16,515,900	\$2,494,500	\$197,854,150	\$546,500	\$0	\$221,894,750	\$14,503,150	\$236,397,900
Mackinac	\$13,940,381	\$207,355,476	\$16,312,278	\$833,296,146	\$3,669,390	\$0	\$1,074,573,671	\$122,360,732	\$1,196,934,403
Macomb	\$172,965,076	\$3,714,340,238	\$1,505,559,582	\$18,336,827,875	\$0	\$21,674,710	\$23,751,367,481	\$2,481,818,618	\$26,233,186,099
Manistee	\$40,001,800	\$101,807,800	\$55,621,300	\$1,033,540,300	\$175,400	\$0	\$1,231,146,600	\$128,278,200	\$1,359,424,800
Marquette	\$13,219,931	\$451,431,450	\$166,799,826	\$2,038,977,966	\$55,969,110	\$414,000	\$2,726,812,283	\$169,520,536	\$2,896,332,819
Mason	\$91,003,900	\$147,791,800	\$344,908,600	\$1,147,818,100	\$0	\$0	\$1,731,522,400	\$217,484,000	\$1,949,006,400
Mecosta	\$171,039,902	\$134,485,200	\$26,475,500	\$965,662,175	\$0	\$0	\$1,297,662,777	\$113,658,300	\$1,411,321,077
Menominee	\$97,989,987	\$68,236,854	\$35,440,183	\$704,698,637	\$0	\$0	\$906,365,661	\$52,053,657	\$958,419,318
Midland	\$139,773,113	\$413,485,338	\$298,561,020	\$2,150,580,598	\$0	\$0	\$3,002,400,069	\$824,767,239	\$3,827,167,308
Missaukee	\$124,066,000	\$33,667,700	\$8,567,400	\$453,305,850	\$0	\$0	\$619,606,950	\$83,905,662	\$703,512,612
Monroe	\$456,457,540	\$677,231,990	\$999,984,273	\$3,345,120,214	\$0	\$9,357,380	\$5,488,151,397	\$506,562,003	\$5,994,713,400
Montcalm	\$360,435,500	\$175,523,000	\$39,916,900	\$1,296,491,650	\$0	\$0	\$1,872,367,050	\$277,850,200	\$2,150,217,250
Montmorency	\$19,318,200	\$28,442,194	\$9,962,300	\$486,123,924	\$0	\$0	\$543,846,618	\$63,345,868	\$607,192,486
Muskegon	\$130,727,400	\$694,046,200	\$185,493,900	\$3,229,846,880	\$0	\$0	\$4,240,114,380	\$466,804,141	\$4,706,918,521
Newaygo	\$196,660,000	\$99,901,600	\$52,168,300	\$1,199,902,050	\$0	\$0	\$1,548,631,950	\$152,642,921	\$1,701,274,871
Oakland	\$64,213,910	\$9,183,062,325	\$1,596,788,260	\$40,589,040,038	\$0	\$0	\$51,433,104,533	\$3,651,502,760	\$55,084,607,293
Oceana	\$185,193,100	\$91,609,504	\$35,019,950	\$1,112,541,900	\$0	\$0	\$1,424,364,454	\$81,821,526	\$1,506,185,980
Ogemaw	\$78,032,129	\$105,074,784	\$8,286,873	\$696,185,648	\$0	\$0	\$887,579,434	\$65,371,241	\$952,950,675
Ontonagon	\$10,622,990	\$15,253,250	\$29,952,283	\$221,995,801	\$24,813,397	\$0	\$302,637,721	\$22,297,328	\$324,935,049
Osceola	\$122,253,050	\$38,830,300	\$29,554,350	\$518,132,700	\$0	\$0	\$708,770,400	\$106,999,400	\$815,769,800
Oscoda	\$10,861,300	\$25,230,400	\$7,707,000	\$363,844,100	\$0	\$0	\$407,642,800	\$50,605,500	\$458,248,300
Otsego	\$46,468,100	\$162,709,300	\$18,901,500	\$867,665,600	\$0	\$0	\$1,095,744,500	\$178,979,250	\$1,274,723,750
Ottawa	\$565,737,600	\$1,174,151,900	\$749,586,900	\$7,694,150,150	\$0	\$1,258,400	\$10,184,884,950	\$767,418,600	\$10,952,303,550

2014 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Presque Isle	\$76,919,700	\$27,344,000	\$28,404,500	\$602,109,463	\$88,000	\$14,600	\$734,880,263	\$43,470,896	\$778,351,159
Roscommon	\$4,953,000	\$106,357,100	\$2,142,400	\$1,262,682,400	\$0	\$0	\$1,376,134,900	\$41,165,644	\$1,417,300,544
Saginaw	\$582,388,643	\$939,014,716	\$133,047,669	\$3,113,468,118	\$15,500	\$2,393,100	\$4,770,327,746	\$546,091,200	\$5,316,418,946
Saint Clair	\$477,832,025	\$514,049,239	\$704,585,720	\$3,647,452,119	\$0	\$0	\$5,343,919,103	\$629,706,602	\$5,973,625,705
Saint Joseph	\$621,569,920	\$160,524,460	\$116,813,640	\$1,323,261,453	\$0	\$642,300	\$2,222,811,773	\$308,193,914	\$2,531,005,687
Sanilac	\$1,052,415,776	\$104,713,823	\$16,800,446	\$876,563,805	\$77,000	\$3,295,400	\$2,053,866,250	\$196,532,948	\$2,250,399,198
Schoolcraft	\$5,763,300	\$31,440,700	\$10,306,000	\$344,161,700	\$5,365,200	\$0	\$397,036,900	\$53,839,646	\$450,876,546
Shiawassee	\$436,091,924	\$175,012,870	\$27,779,000	\$1,196,266,787	\$0	\$0	\$1,835,150,581	\$102,049,900	\$1,937,200,481
Tuscola	\$855,572,885	\$98,527,046	\$22,313,700	\$881,777,595	\$13,100	\$0	\$1,858,204,326	\$333,054,579	\$2,191,258,905
Van Buren	\$371,857,500	\$257,060,900	\$71,787,400	\$2,279,801,396	\$0	\$0	\$2,980,507,196	\$673,782,000	\$3,654,289,196
Washtenaw	\$474,995,636	\$3,275,590,609	\$422,146,528	\$11,126,734,819	\$0	\$41,584,400	\$15,341,051,992	\$970,616,615	\$16,311,668,607
Wayne	\$28,772,800	\$7,738,672,325	\$3,018,539,124	\$26,420,124,311	\$0	\$11,218,800	\$37,217,327,360	\$5,284,420,536	\$42,501,747,896
Wexford	\$42,140,600	\$131,322,800	\$43,344,100	\$735,158,506	\$0	\$0	\$951,966,006	\$95,909,300	\$1,047,875,306
Grand Total	\$20,065,665,671	\$50,367,573,850	\$15,921,715,951	\$242,389,931,020	\$251,968,165	\$176,633,422	\$329,173,488,079	\$31,419,449,925	\$360,592,938,004

APPENDIX 4

State Equalized Valuation & Taxable Valuation State-Wide Totals by Classification

2014		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$20,065,665,671	\$10,159,057,061
Commercial	\$50,367,573,850	\$45,696,993,833
Industrial	\$15,921,715,951	\$15,005,328,915
Residential	\$242,389,931,020	\$217,228,996,914
Timber - Cutover	\$251,968,165	\$114,698,317
Developmental	\$176,633,422	\$105,096,038
Total Real Property	\$329,173,488,079	\$288,310,171,078
Total Personal Property	\$31,419,449,925	\$31,191,632,545
Total Real & Personal Property	\$360,592,938,004	\$319,501,803,623

2013		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$18,656,815,548	\$9,932,397,330
Commercial	\$50,221,540,294	\$45,998,152,006
Industrial	\$16,112,103,742	\$15,271,705,195
Residential	\$233,400,321,222	\$214,316,601,069
Timber - Cutover	\$262,064,612	\$115,746,518
Developmental	\$221,701,272	\$129,844,106
Total Real Property	\$318,874,546,690	\$285,764,446,224
Total Personal Property	\$31,150,143,603	\$30,972,499,369
Total Real & Personal Property	\$350,024,690,293	\$316,736,945,593

2012		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$17,885,233,190	\$9,699,896,959
Commercial	\$52,089,666,855	\$47,401,180,002
Industrial	\$16,805,094,332	\$15,873,192,144
Residential	\$232,924,710,558	\$213,555,490,010
Timber - Cutover	\$278,851,774	\$118,223,701
Developmental	\$254,438,968	\$145,632,589
Total Real Property	\$320,237,995,677	\$286,793,615,405
Total Personal Property	\$29,068,376,852	\$28,989,155,894
Total Real & Personal Property	\$349,306,375,529	\$315,782,771,299

2011		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$17,907,630,716	\$9,448,416,882
Commercial	\$55,683,036,816	\$49,736,275,446
Industrial	\$18,402,377,503	\$17,281,878,125
Residential	\$242,547,946,076	\$219,336,723,045
Timber - Cutover	\$293,956,037	\$119,050,812
Developmental	\$304,104,327	\$148,349,466
Total Real Property	\$335,139,051,475	\$296,070,693,776
Total Personal Property	\$27,635,952,523	\$27,534,595,302
Total Real & Personal Property	\$362,775,003,998	\$323,605,289,078

2010		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$18,462,157,610	\$9,300,488,668
Commercial	\$59,003,418,044	\$50,915,976,319
Industrial	\$21,651,579,497	\$19,959,857,392
Residential	\$257,058,269,059	\$228,263,080,725
Timber - Cutover	\$306,970,085	\$121,894,873
Developmental	\$447,687,036	\$206,892,581
Total Real Property	\$356,930,181,331	\$308,768,190,558
Total Personal Property	\$28,120,062,774	\$27,976,075,941
Total Real & Personal Property	\$385,050,244,105	\$336,744,266,499

APPENDIX 5

5 YEAR SUMMARY OF STATE ASSESSED PROPERTIES

2014					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$596,544,458	\$29,439,469		\$29,277,271	\$162,198
Telephone Companies	\$1,396,040,603	\$68,894,604	49.35	\$21,275,105	\$47,619,499
Car Loaning Companies	\$94,716,342	\$4,674,251		\$3,081,537	\$1,592,714
Totals	\$2,087,301,403	\$103,008,324		\$53,633,913	\$49,374,411
2013					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$575,974,244	\$27,809,249		\$27,319,797	\$489,452
Telephone Companies	\$1,438,530,112	\$70,992,450	49.54	\$22,303,834	\$46,688,615
Car Loaning Companies	\$80,052,042	\$3,911,988		\$2,915,112	\$996,876
Totals	\$2,094,556,398	\$102,713,687		\$52,538,743	\$50,174,944
2012					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$550,381,972	\$27,078,793		\$26,630,281	\$448,512
Telephone Companies	\$1,622,011,884	\$79,802,985	49.20	\$22,205,756	\$57,597,229
Car Loaning Companies	\$77,733,900	\$3,824,508		\$2,628,340	\$1,196,168
Totals	\$2,250,127,756	\$110,706,286		\$51,464,378	\$59,241,908
2011					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$525,840,922	\$25,734,655		\$25,354,837	\$379,817
Telephone Companies	\$1,646,321,863	\$80,570,992	48.94	\$21,343,213	\$59,227,779
Car Loaning Companies	\$79,549,073	\$3,893,132		\$2,782,257	\$1,110,874
Totals	\$2,251,711,858	\$110,198,778		\$49,480,308	\$60,718,471
2010					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$503,980,968	\$24,377,559		\$23,719,364	\$658,195
Telephone Companies	\$1,814,936,487	\$87,788,478	48.37	\$22,827,343	\$64,961,135
Car Loaning Companies	\$80,990,425	\$3,917,507		\$2,859,427	\$1,058,080
Totals	\$2,399,907,880	\$116,083,544		\$49,406,134	\$66,677,411

* Available credits or railroad companies are for track and right-of-way maintenance and railcar maintenance as provided in MCL 207.13(2), MCL 207.13a(5)(b)(ii), and MCL 207.13a (5)(b)(i)

APPENDIX 6

2014 STATE TAX COMMISSION BULLETINS

Number	Title
2014-01	Certified Interest Rates
2014-02	Property Inspection
2014-03	Millage Rollback
2014-04	County Multipliers
2014-05	Certified Interest Rates
2014-06	Oil and Gas Reporting
2014-07	Mathieu Gast
2014-08	Interest Rates on MTT Judgments
2014-09	Assessor Certification
2014-10	Certified Interest Rates
2014-11	Exemption of Partially Completed Construction
2014-12	2015Property Tax Calendar
2014-13	Inflation Rate Multiplier for 2015
2014-14	Procedural Changes for 2015
2014-15	Transfer of Ownership
2014-16	Certified Interest Rates
2014-17	Property Tax Appeal Procedures
2014-18	Board of Review Update
2014-19	Random Week for Qualified Businesses
2014-20	Interest Rates on MTT Judgments